representative for the real property inventories. The same representative should be designated for the federally owned and leased real property inventories, although separate representatives are permitted. The General Services Administration, Office of Governmentwide Policy, Washington, DC 20405, shall be advised in writing of the names of all such representatives and subsequent changes.

[54 FR 38674, Sept. 20, 1989]

Subpart 101-3.2—Annual Reports—Real Property Owned by and Leased to the United States

Source: $54\ FR\ 38674$, Sept. 20, 1989, unless otherwise noted.

§101-3.200 Scope of subpart.

This subpart prescribes the procedures and forms to be used by executive agencies in connection with annual reports on real property owned by and leased to the United States.

§101-3.201 Reporting agency.

Reports on real property owned by and leased to the United States shall be submitted by the agency responsible for the maintenance of real property records and accounts as prescribed by General Accounting Office principles and standards and illustrated in 2 GAO 1270 and 2 GAO 7030 for owned property. For purposes of this inventory, the above rule shall apply regardless of the manner of acquisition or which agency is currently using the property. For example:

(a) For general purpose buildings, such as office buildings or warehouses, which are occupied by a Federal agency or agencies upon determination by GSA, and for which GSA is responsible for elevator and guard service, and for cleaning and maintenance, GSA is the reporting agency.

(b) For special purpose buildings, such as Coast Guard stations, military reservations, hospitals, and prisons, those agencies having control of building management and operation including authority to assign or reassign space in such buildings, will be considered as the reporting agencies.

(c) For leased property, the agency currently administering the lease and making payments to the lessor, regardless of which agency executed the original lease or which agency is currently using the property.

§101-3.202 Coverage.

The annual reports of real property owned by or leased to the United States shall cover land, buildings, and other structures and facilities owned by the United States throughout the world and all real property leased from private individuals, organizations, and municipal, county, state, and foreign governments, as evidenced by a written agreement involving a monetary consideration and a landlord-tenant relationship. It shall also include right of use and occupancy obtained under eminent domain proceedings or equivalent procedures. These reports shall include the following:

- (a) Unreserved public domain lands.
- (b) Public domain lands reserved for national forests, national parks, military installations, or other purposes.
- (c) Real property acquired by purchase, construction, donation, and other methods.
- (d) Real property in which the Government has a long-term interest considered by the reporting agency as being equivalent to ownership.

(e) Buildings or other structures and facilities owned by or leased to the Government whether or not located on Government-owned land.

- (f) Excess and surplus real property. (The reporting agency, as defined in §101-3.201, shall continue to retain accountability and report excess and surplus real property pending its transfer to a Federal agency or disposal.)
- (g) Buildings being acquired under the terms of the Public Buildings Purchase Contract Program or Lease Purchase Agreements (39 U.S.C. 2103, 40 U.S.C. 356). Buildings shall be reported upon completion of construction. Separate annual reports shall also be submitted for real properties held in trust by the Federal Government.
- (h) Each lease executed for land only, with an annual rental of \$500 or more.
- (i) Each lease executed for a building location(s), other structures and facilities, or combination thereof (whether

or not land is included), with a total annual rental of \$2,000 or more.

(j) Real property leased rent free or for a nominal rental rate may be included when the property is considered significant by the reporting agency. 35 Comp. Gen. 713 is suggested as a guide to help resolve questions pertaining to the definition of nominal payment.

§101-3.203 Exclusions.

Annual inventory reports on real property owned by or leased to the United States shall not include the following:

- (a) Properties acquired through foreclosure, confiscation, or seizure to be liquidated in settlement of a claim or debt to the Federal Government.
- (b) Rights-of-way or easements granted to the Government.
- (c) Lands administered by the United States under trusteeship by authority of the United Nations.
- (d) Machinery and processing equipment which are not part of the realty.
- (e) Real property occupied under permit or other arrangements with other Federal agencies or wholly owned Federal Government corporations.
- (f) Leasehold improvements (Government-owned buildings or structures located on leased land shall be reported as owned); and
- (g) Real Property leased rent free or for nominal rent when property is not considered significant by the reporting agency.

§101-3.204 Reports to be submitted.

- (a) Each agency shall prepare in accordance with instructions in §101–3.4901–1166(I) and submit to GSA a separate report on GSA Form 1166, Annual Report of Real Property Owned by or Leased to the United States (see §101–3.4901–1166) for:
- (1) Each newly acquired or previously omitted installation.
- (2) Each installation received by transfer from another Federal agency which is not merged with an existing installation.
- (3) Each installation with increases or decreases in cost of \$5,000 or more affecting any line item or the total for the installation.
- (4) Each installation declared excess or surplus in whole or in part.

- (5) Each disposal of a complete installation.
- (6) Each installation for which a revision of an entry on a previous report is necessary to reflect a change in the name of an installation, date or method of acquisition of property, acreage, number and/or floor area of buildings, or predominant usage category of land, buildings, or other structures and facilities
- (7) Each new lease becoming effective during the reporting period.
- (8) Each renewed lease citing the new expiration date.
 - (9) Change in annual rental rate.
- (b) It is only necessary to report changes since the last reporting period and only identification data and affected line items need be reported. However, agencies reporting for the first time under these revised regulations must report their entire owned and leased inventories.
- (c) Each agency shall prepare in accordance with instructions in §101–3.4901–1209(I) and submit to GSA a separate report on GSA Form 1209, Summary of Number of Installations Owned by or Leased to the United States (see §101–3.4901–1209) for each bureau or other major organizational unit, for owned and leased real property. Reports on GSA Form 1209 shall be submitted whether or not changes have occurred since the previous report.

§101-3.205 Optional reporting method.

Agencies with automated accounting systems may make arrangements with GSA, Office of Governmentwide Policy, to furnish detailed reports via magnetic tape input in lieu of GSA Form 1166. Each agency utilizing this method must obtain the automated reporting requirements from GSA, Office of Governmentwide Policy, before submitting any magnetic tape.

§101-3.206 Preparation and due dates.

The annual inventory reports prescribed in §101–3.204 shall be prepared as of the last day of September of each fiscal year. An original and one copy of each report shall be submitted to the General Services Administration, Office of Governmentwide Policy, Washington, DC 20405, no later than 45 days after the report date.